

May 30, 2002

Legal Services Corporation of Iowa 1111 9th Street, Suite 230 Des Moines, Iowa 50314-2527 515-243-2151

> Submitted by Vicki Place vplace@iowalaw.org

Narrative

Introduction

In December 2000, Legal Services Corporation of Iowa (LSCI) was awarded a grant from the Internal Revenue Service (IRS) to implement the Low-Income Taxpayer Clinic (LITC) in the state of Iowa. The goals of the LITC are twofold. One of the goals is to provide high quality assistance and education to taxpayers for whom English is a second language (ESL), focusing on the Earned Income Credit (EIC). The second goal is to provide legal representation and referral for low-income taxpayers who are in controversies with the IRS. Attached as Appendix 1 is a timeline summarizing the growth of the LITC from December 2000 through March 15, 2002.

During the four-month period January 1, 2002 through April 30, 2002, the LITC provided legal representation in 25 tax controversy cases. During this four-month period, LITC advocates conducted 29 presentations for the ESL population around the state. More than 220 people attended these presentations. Numerous other individuals and providers were educated about tax rights and responsibilities through articles and other literature that was distributed.

This interim report will discuss how LSCI implemented the LITC and accomplished its goals and objectives during this period. The format of the interim report narrative will follow the topics in the numerical order set out on pages 21-22 of the 2002 Grant Application Package.

1. STRATEGY FOR MONITORING AND EVALUATING PROGRAM RESULTS

The stated mission of the IRS is to provide America's taxpayers with top quality service by helping them understand and meet their tax responsibilities and by applying the

tax law with integrity and fairness to all. LSCI measures the success of the Iowa LITC with this overall goal in mind. Evaluation of both components of the LITC is an ongoing process. The LITC conducts continual assessment of the status of the clinic and of the impact of the LITC in Iowa.

During the first four months of the 2002 grant year, LSCI had multiple elements in place to monitor compliance with the IRS guidelines for administration of the LITC and evaluate the results of the LITC. Appropriate reporting and oversight mechanisms, including tickler systems, intake systems and fiscal reporting systems, were put in place at the regional office level. Each LITC advocate and staff person doing work for the LITC reports on a regular basis the amount of time spent on all LITC matters, the place and time of presentations held, and all other related expenses to LSCI's central office. All volunteer lawyer time is tracked on an ongoing basis by the staff of LSCI's Volunteer Lawyer Project office.

2a. How Success of LITC is Defined and Measured - The Education and Outreach Component

As stated previously, during this four-month period, LITC advocates conducted 29 formal presentations for the ESL population around the state. More than 220 people attended these formal presentations. For the education and outreach portion of the project, initial evaluation is done by determining the number of people served based on the number of ESL clients who receive individual tax information and advice and/or attend presentations. Evaluations are continually conducted by obtaining feedback from a referring entities, such as a church or other community organization. Other measurements include statistics such as the number of EITC claims filed in Iowa. The most recent numbers are not

yet available but will be obtained and compared as soon as they are.

In general, the LITC attorneys have reported that the audiences are receptive to the information being provided and a number of them remained to ask questions after the presentations. On more than one occasion, the LITC attorney has been invited back to provide additional presentations. See Memo attached as Appendix 2.

2b. How Success of LITC is Defined and Measured - The Representation and Referral Component

Representation was provided in 25 cases during the four-month period. The measurement of the success of the representation and referral of taxpayers who are in controversies with the IRS is first done by looking at the outcome of cases that were handled through the LITC. Quality control is assured through ongoing reporting and tracking of cases. Referrals to LSCI's Volunteer Lawyers Project (LSCI VLP) are prepared by the LITC attorney after clients are screened for eligibility, case type and merit. Once a referral is made to the volunteer private attorney, files are maintained in the LSCI VLP office. Clients are asked to provide assessment of the legal representation they received.

3. PROGRESS IN IMPLEMENTING THE LITC

3a. Implementation of the Education and Outreach Component

The LITC is being conducted in the state of Iowa through LSCI's ten regional offices which are located in Cedar Rapids, Council Bluffs, Davenport, Dubuque, Iowa City, Mason City, Des Moines, Ottumwa, Sioux City and Waterloo. See map attached as Appendix 3. Each regional office serves low-income persons in a multi-county region. Each regional office has a unique population. The two components of the LITC were implemented through the network of attorneys in LSCI's regional offices and LSCI's VLP attorneys located

throughout the state.

A group of approximately 24 LSCI attorneys throughout the state provided service through the LITC over the past four months. LSCI's LITC attorneys are experienced and dedicated attorneys. The LITC attorneys are directly supervised by the Managing Attorney in each office. The Managing Attorneys have substantial experience practicing law, ranging from 5 to 23 years. This group discusses LITC issues through conference calls, memos and at training events.

The LITC attorneys have performed outreach to educate ESL taxpayers about the Earned Income Credit and have assisted with the preparation of tax documents. In most cases, the presentations are set up through a church or other community organization that is part of the support network of the ESL population. At some of these presentations, attorneys on LSCI's VLP panel or volunteer accountants have been present to prepare tax returns for ESL taxpayers. In other instances, the LITC attorney prepared tax returns for ESL clients. In one LSCI office, a law clerk who was supervised by an LITC attorney, assisted with the preparation of tax returns for ESL clients.

A panel of tax attorneys participated in presentations to the ESL population for the purpose of preparing tax forms. The panel of private attorneys, who also represented low-income taxpayers in tax controversies during this period, are members of the LSCI VLP. These attorneys are private attorneys who volunteer their time and skills to participate in LSCI's delivery of legal services to low-income Iowans. Several speak Spanish and other languages. One of the volunteer attorneys wrote an article on tax issues for the LITC that was published in LSCI's *Equal Justice Journal*, a newsletter distributed throughout the state. As of the end of this four-month period, there were approximately 160 attorneys who have

indicated that they want to volunteer to provide services through the LITC. The VLP panel of attorneys was developed by, among other things, mailing a description of the project to all members of LSCI's VLP asking them to indicate an interest in the LITC, making appearances at continuing legal education events which were attended by LSCI's volunteer lawyers, and a presentation to the Iowa State Bar Association's Tax School in December 2001. A copy of the most recent mailing that was sent to LSCI VLP attorneys is attached as Appendix 4.

3b. Implementation of the Representation and Referral Component

The representation and referral of taxpayers in controversies with the IRS component of the LITC was conducted by referring appropriate clients to LSCI's panel of VLP attorneys. As described above, these attorneys have volunteered to help low-income clients who are involved in a tax controversy with the IRS.

When a client was identified as having a problem that is defined as a tax controversy under the grant, the regional office serving the community where the client lives sends the case to the centralized LSCI VLP coordinator. Referrals are prepared by the LITC attorney after clients are screened for eligibility, case type and merit. From the existing panel of attorneys, the coordinator contacts an attorney in the region who has indicated an interest in handling tax cases. Once a referral is made to the private attorney, files are maintained in the LSCI VLP office, and the case is followed as it progresses.

All of the attorneys on the LSCI VLP panel who provided representation to low-income taxpayers involved in tax controversies are members in good standing of the Iowa Bar. Nearly all are tax specialists or have significant experience representing clients with tax issues. All have experience as volunteer lawyers for low-income persons.

4. PUBLICITY USED TO PROMOTE THE LITC

The primary way the LITC was promoted during this period was through direct community interaction and the 29 presentations for ESL community groups LITC advocates conducted during this period. For example, in Red Oak and Council Bluffs meetings were held at the Latino Center. An LITC advocate made a presentation at the House of Compassion in Marshalltown. Presentations were made at various adult learning center ESL classes in the state and at the Emaus House in Belmond. An LITC advocate spoke to workers at Experian and at the Hispanic Community Fair in Iowa City.

The LITC distributed much information throughout the community. A copy of the LITC brochure is attached as Appendix 5. In addition, fliers were adapted from materials provided by the Center for Budget and Policy Priorities. These materials were distributed statewide by the LITC advocates. The Taxpayer Advocate made the LITC brochures and posters available to taxpayers through all of the IRS walk-in offices. This has proven to be an effective way to let people know that the LITC can provide help. On February 12, 2002, at the request of the local IRS office, the Executive Director and the Program Coordinator spoke at an informational meeting for congressional staffers. This meeting provided the staffers with information about the services the LITC is able to provide. The staffers believed they would have opportunities to refer constituents to the LITC.

During this period, the LITC was noted in an article in LSCI's 25th Anniversary Equal Justice Journal. The Journal is circulated to more than 7,000 low-income people in the state and is an excellent way to get information about the LITC to the people who need it. In addition, handouts prepared from earlier articles about the LITC and the EIC that were in the Equal Justice Journal were distributed to interested persons. See Appendix 6. Public

service announcements were also sent to local newspapers telling of upcoming LITC events.

See Appendix 7.

Other community contacts include the Iowa Department of Human Rights, Iowa Refugee Services, the Division of Latino Affairs, Proteus Inc., numerous community centers, domestic violence centers and churches. The LITC staff are participating with the Wallace House Foundation in Des Moines which has set up a discussion group of service providers who deal directly with immigration issues.

Finally LSCI has continued to use the tax questionnaire to ask questions of clients whenever an intake is being performed through one of the ten regional offices or in other outreach situations. A copy of the questionnaire is attached as Appendix 8.

5. STATUS OF PROPOSED GOALS AND OBJECTIVES AND HOW THEY FACILITATED ACCOMPLISHMENT OF THE IRS MISSION

As stated previously, the two overall goals of the LITC are to provide high quality assistance and education to taxpayers for whom English is a second language and to provide legal representation and referral for low-income taxpayers who are in controversies with the IRS. All work toward achieving those goals contributes to the IRS's mission of providing top quality service by helping people to understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. The clients who have been helped by the LITC over the past four months have furthered their understanding of tax responsibilities and have been helped by representation which has ensured that the tax law is applied fairly in each case.

5a. Objectives of Education and Assistance to ESL Population

The overall objectives of the education and assistance to the ESL population

component of the LITC are being achieved. Those objectives include implementing a vigorous schedule of outreach, conducting training, publicity and assessment. As described previously, the LITC is fulfilling all of those objectives.

The numerical goal and the LITC accomplishments are as follows:

• Conduct 81 educational presentations during the year. The LITC advocates held 29 formal presentations during the first four months of 2002. In our last report, we stated that we may have overestimated the number of formal presentation that could be scheduled during the year. Organizations that serve the ESL populations conduct a variety of educational events and sometimes scheduling was difficult. It was sometimes difficult to coordinate a translator's time and also the time of one of the LITC volunteer attorneys.

However, the number of presentations held during this period indicates that the LITC will meet its goal this year. The LITC Project Coordinator made efforts to help the offices schedule presentations during the tax season. There will be continued effort to help with the scheduling issues during the rest of the year.

5b. STATUS OF GOALS OF REPRESENTATION AND REFERRAL

The goals of the representation and referral of taxpayers who are in controversies with the IRS component are being met and will likely be surpassed. The general goals are to represent clients, continue recruitment of new volunteer attorneys and conduct training. As stated previously, those goals are being met. The numerical goal and the LITC accomplishments are as follows:

Represent 45 clients in controversies with the IRS during the year. In the first four months, services were provided in 25 tax controversy cases. Five of those cases were carried over from the previous reporting period and 20 new cases were opened

during the current reporting period. Seven of those cases were closed, leaving 18 cases open at the end of April.

6. WHY ESTABLISHED GOALS NOT MET AND REEVALUATION

LSCI continues to believe it may have overestimated the number of tax returns that the LITC can prepare for the ESL population during the tax season. First, LSCI had not anticipated the number of ESL persons who go to private tax preparation services early in the season. In addition, it was sometimes difficult to schedule a VLP tax attorney to help with tax return preparation for the time the LITC is conducting a presentation during the tax season.

The LITC attempted to address these problems during the recent tax season by doing more publicity, planning presentations earlier in the tax season, attempting to work with VITA sites, attempting to enlist more accountants, and training some LSCI attorneys to do tax preparation. However, the LITC will continue to reevaluate to determine how many returns can be prepared during the next tax season.

7. TYPE OF REPRESENTATION AND ASSISTANCE

The types of tax issues confronted by the LITC's clients are best described by the following examples of cases the LITC has handled in the first months:

- A man contacted the LITC for help. Because he believed the IRS had not been honest with him, he had not filed taxes since 1987. The LITC is now representing him.
- A woman filed a married filing separately tax return this year and her application for refund was denied. After speaking with the IRS, she discovered that it was being held because her husband, who has six children from a prior marriage, owed back child support and also because of a 1996 tax return he had filed before they were married. A VLP attorney took the case and is representing her before the IRS.
- A woman contacted the LITC because the name on her birth certificate is incorrect

- and she had never obtained a correct social security number. She has never filed taxes. The LITC is representing her.
- A client contacted the LITC because he believed he owed the IRS \$7,000 from a 1998 return. His only income is SSI. He has not deposited any money in the bank since 1998 because he was afraid the IRS would attach it. The LITC is now representing him.

There were 29 educational presentations conducted. The major topic at the education and outreach presentations was the Earned Income Credit. However, there were many times when other tax topics arose. Sometimes during the presentations, tax problems were discovered and people were referred to the LITC for further representation. Over 220 people attended formal presentations conducted by the LITC. Many more were provided educational information through articles, brochures and other means during this four-period.

8. TAX RETURN ASSISTANCE

- a. The LITC assisted approximately 22 ESL taxpayers who could claim the earned income tax credit by preparing tax returns.¹
 - b. The LITC did not provide tax preparation assistance for non-ESL taxpayers.
- c. The LITC prepared 15 tax returns for ESL taxpayers who could claim the earned income tax credit.
 - d. A total of 15 tax returns were prepared.

Conclusion

The staff of the LITC are planning meetings to discuss activities for the remainder of the year. Among other things, it is likely some training sessions will be planned with the local Taxpayer Advocate's office, some of LSCI's volunteer tax attorneys and other

¹ Seven of the returns filed were joint returns and are counted as two taxpayers assisted.

community resources who can provide training for new LITC attorneys. Other plans may include arranging Advanced Earned Income Tax Credit educational sessions with employers of the ESL population.

The first months of the 2002 LITC have been successful. Many ESL persons were informed of their tax rights and responsibilities. Many learned about the Earned Income Tax Credit. Many low-income taxpayers were represented and helped through complicated tax controversies. The upcoming months of the LITC will provide an opportunity to reach more people and more groups.

Appendices

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Appendix 1

Timeline

Legal Services Corporation of Iowa's Low-Income Taxpayer Clinic

Identify Staff S	ITIES SEPTEMBER 8, 2000 Statewide Training Overthe Iowa Communications Network Trainers- Auth Later, INE Schucation Coordinator Wayne Johnson, Director, Iowa Department of Refugee Services	FEBRUARY 2001 LITC Program Coordinator hired	JUNE 26-27, 2001 Midwest Roundtable Community-Based Providers	de for New LITCPs	Program	OCTOBER 2001 Work Group Day Training Day Tax Preparation Seminar - Butsa	LITC Tax Training	JANUARY 2002 IRS Training Diversity Fair		
STARTUP April 1, 2000	EXTENDED INITIAL GRANT TIME ENDS December 31, 2000							PROJECT PERIOD BEGINS January 1, 2002	i	
CLIENT SERVICE DELIVER EDUCATION AND OUTREACH	RY OUTREACH Local destreach conducted by LITC Advocates Statewide outreach Latino Unidos Festival - September 16, 2000 Southeast Asian Festival - October 20, 2000 lowa State Bar Association Presentation - December	TAX CLINICS TAX Dubuque - CLE for ESL students Keolauk County Resource Network ESL C	UX CLINICS TAX.C Wappspanic Ministries, Marshalltown bl. Classes, Dubuque Maha: I. Class, Storm Lake APRIL 2001 TAX CLINIC Denison Latino Referral Center	CLINICS pello County aska County STATE ZOOT TAX CLINICS Des Moines Hispanic Group Perry Hispanic Group Perry Hispanic Group	AUGUST 2001 TAX CLINICS Perry Hispanic Group Indianola Group St. Mary's, Marshalltown Williamsburg Group NEST Group Appanouse County ESL dass, Ottumwa Addy Outreach, Proteus	Latino Center, i Adult Learning St. Bridgert, Or Burlington Gro SEPTEMBER 2001 TAX CLINICS Carteria	Conception, Ottumwa ¢, Red Oak ng Center, Council Bluffs Ottumwa muunity Board of Directors,	TAX CLINICS Refugee Center, Davenport Latino Center, Red Oak Latino Center, Council Bluffs Center, Oskaloosa	Latino Center, Red Oak Latino Center, Council Bluffs ESI, Parens, Council Bluffs H.S. St. Mary's Church, Ottumwa YTTA site, Ottumwa ESI, class, Mason Gity ESI, class, Mason Gity ESI, class, Hampton, Iowa Hispanic Group, Webster City McKinley School, Des Moines Postville, iowa	Emast Mosse, Belmond, Inwa Ottummon Diversity Network Mahasda County Netources La Casa Latina Shenandoah Stork's Nest Lenou Stork's Nest Lenou Stork's Nest Carinda Stork's Nest House of Compassion, Marshalltown a City
CONTROVERSIES (RESERVED TO	FUE PSCINI PL		S3 New Cases						New Cases	

Appendix 2

Memo

interoffice MEMORANDUM

SOUTHEAST REGIONAL OFFICE

TO:

Low-Income Tax Payer Clinic Advocates

FROM:

Bill Pepper

SUBJECT:

Recent successful LITC presentation

DATE:

January 29, 2001

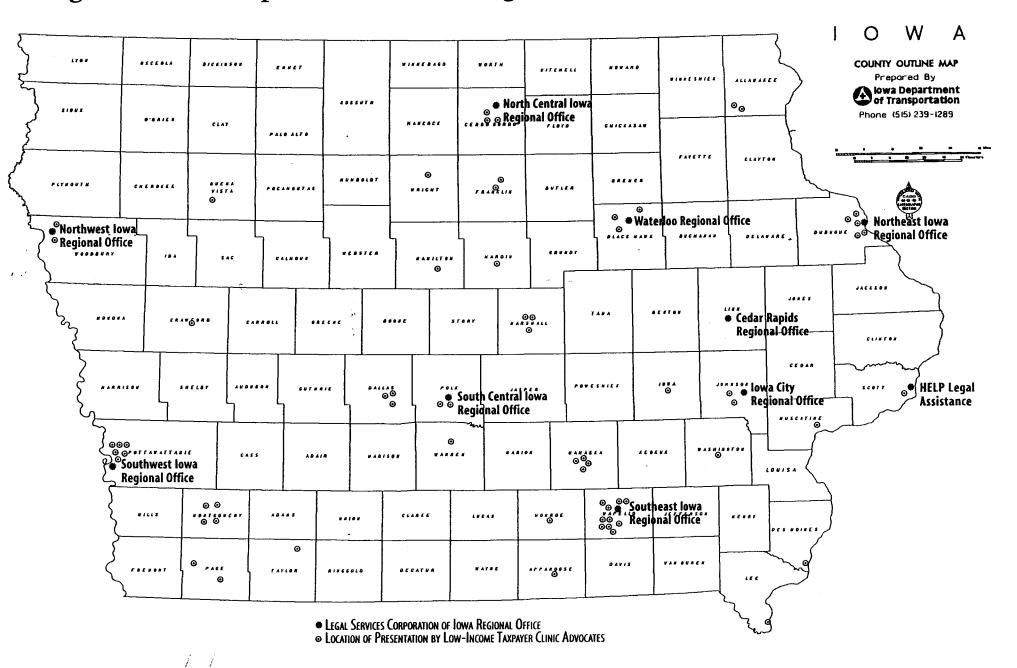
On Sunday, January 21, 2001, I attended a post-mass gathering of St. Mary's Catholic Church members. This was a group of predominately Hispanic church members. The group was also predominately non-English speaking. I gave the earned income tax and tax controversy presentation with the help of a bilingual church member. The audience seemed very receptive to the information I was providing. A number of them came up to ask questions after the presentation. Within 3 days of the presentation, at least one audience member had come to our office to do a tax controversy intake. My sense is that we will have many other contacts as well.

I was very encouraged by the response to the presentation, and am looking forward to future presentations. If anyone else has any success stories to share, I would be interested in hearing those as well.

Appendix 3

Map

Legal Services Corporation of Iowa Regional Offices & LITC Clinic Locations



Appendix 4 Mailing to VLP Attorneys



VOLUNTEER LAWYERS PROJECT

1111 9th Street, Suite 230 Des Moines, Iowa 50314-2527

(515) 243-0311 or (800) 798-0311 (Both numbers Voice and TDD) ◆ FAX (515) 244-5525

ા LSC

Memo

To: Iowa Attorneys

From: Legal Services Corporation of Iowa (LSCI)

and the LSCI Volunteer Lawyers Project (LSCI VLP)

Subject: Low Income Taxpayer Clinic

Date: October 2001

As you may know, Legal Services Corporation of Iowa (LSCI) has instituted a Low Income Taxpayer Clinic (LITC). This new service is available as a result of a grant from the Internal Revenue Service. The purpose of this clinic is to help low income Iowa taxpayers exercise their rights and know their responsibilities in the United States tax system. Below is a description of the clinic. Please consider how you would be able to participate.

The clinic has two parts:

1. The first part consists of a program to inform low income taxpayers who speak English as a second language of their tax rights and responsibilities. As part of this program, LSCI offers to assist eligible taxpayers who speak English as their second language with the completion of tax forms so that they can receive the Earned Income Tax Credit.

In order to help us fulfill this part of the program, LSCI is asking volunteer attorneys to prepare the tax forms of eligible clients. We are asking volunteer attorneys to participate in local tax clinics at which they would prepare the returns of eligible clients during the months of January through April. In addition, LSCI will need volunteer attorneys during the months after April to assist with clients who may need to file an amended tax return in order to claim the Earned Income Tax Credit for past years or who may want to claim an Advanced Earned Income Credit. Most of the tax clinics will probably be held in the evenings or weekends,

Low Income Taxpayer Clinic October 2001 Page 2

and will he held in a number of locations around the state. In the alternative, a volunteer attorney who is unable to attend a local tax clinic could assist clients in his or her own office. LSCI will provide translators at the clinics and could make arrangements for translators to assist a volunteer working out of his or her office, as needed.

- 2. The second part of the clinic consists of a program to represent eligible clients in tax controversies before the Internal Revenue Service. A controversy is defined as an examination, appeals, collection, or Tax Court matter. Examples of the types of tax controversies with which LSCI clients may need assistance include:
 - (a) Innocent Spouse Tax Relief;
 - (b) A non-filer who wants advice on or representation in contacting the IRS concerning past due returns;
 - (c) Withholding of a tax return for payment of child support or other government claims.

LSCI needs volunteer attorneys who are willing to take these cases through LSCI's Volunteer Lawyers Project (LSCI VLP).

Call Vicki Place or Tricia Lyman at 800-532-1275 or 515-243-2151 with questions. And please see attached for sign-up information.

Thank you in advance for your consideration!

Appendix 5

Brochure

HELP LEGAL ASSISTANCE

736 Federal Street, Suite 401 Davenport, Iowa 52803-5723 (563) 322-6216

Serving: Scott and Clinton Counties

CEDAR RAPIDS REGIONAL OFFICE

305 Second Street SE, Suite 400 Cedar Rapids, Iowa 52401-1789 (319) 364-6108 or Toll-free (800) 332-

Serving: Benton, Iowa, Linn, Marshall, Poweshiek and Tama Counties

SOUTHEAST IOWA REGIONAL OFFICE

112 East 3rd Street Ottumwa, Iowa 52501-2903 (641) 683-3166 or Toll-free (800) 452-0007

Serving: Appanoose, Davis, Decatur, Jefferson, Keokuk, Lee, Lucas, Mahaska, Marion, Monroe, Van Buren, Wapello and Wayne Counties

IOWA CITY REGIONAL OFFICE

430 Iowa Avenue Iowa City, Iowa 52240-1810 (319) 351-6570 or Toll-free (800) 272-0008

Serving: Cedar, Des Moines, Henry, Johnson, Louisa, Muscatine and Washington Counties

For additional information or details on services provided by the program, contact: LSCI, 1111 9th Street, Suite 230, Des Moines, Iowa 50314-2527. Phone (515) 243-2151 or (800) 532-1275

The clinic is partially funded through a matching grant provided by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 pursuant to the Internal Revenue Service Restructuring and Reform Act of 1998. The partial funding by the IRS does not imply that the clinic has a preferential relationship with the IRS. The decision of whether to use the clinic is your own and its use will not affect your rights before the IRS.

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FREE LEGAL TAX HELP

Claim The Earned Income Credit

Get Assistance With Tax Controversies

WHAT IS THE LITC?

The Low-Income Taxpayer Clinic (LITC) helps low-income taxpayers with their tax rights and responsibilities. The LITC educates and assists people who use English as a second language about the Earned Income Credit and other tax issues. The LITC helps low-income taxpayers with certain tax problems.

WHAT TYPE OF TAX HELP CAN THE LITC PROVIDE?

The LITC provides two kinds of services:

1. EDUCATING PEOPLE WHO USE ENGLISH AS A SECOND LANGUAGE ABOUT THEIR TAX RIGHTS AND RESPONSIBILITIES.

Many people could get tax credits but do not know it. The focus of the LITC is the Earned Income Tax Credit (EIC). The EIC is a tax credit for low-income workers. The amount of money for which you qualify depends on family size and earnings. The EIC can mean you owe less in federal taxes or can even get cash back from the government.

2. HELPING PERSONS WHO HAVE A TAX CONTROVERSY.

Some examples of tax controversies are:

- ➤ The government is collecting past due taxes, repayment of tax refund or penalties.
- ➤ You are being audited.
- ➤ You have a case in tax court.
- ➤ Your tax refund was wrongfully seized within the past year for the payment of child support or money owed to the state.
- ➤ You didn't file taxes for a given year and have questions about what will happen when you do file.
- ➤ Your spouse put incorrect information on your joint tax return that you didn't know about.

The LITC can help people with tax problems like these at no charge to the taxpayer.

CAN YOU GET THE EARNED INCOME CREDIT (EIC)?

You may be eligible for the EIC if in 2001:

- ☑ You worked and had employment income.
- ☑ You have taken care of any children in your home.
- ☑ You have not taken care of any children in your home, but you are between 25 and 65 years old.

In order to claim the EIC you must file a tax return, even if you do not owe any taxes.

HOW MUCH MONEY COULD YOU GET FROM THE EIC?

For the 2001 tax year, if you expect to earn:

- ➤ Less than \$28,281 in 2001 and were raising one child, you may get up to \$2,428.
- Less than \$32,121 and you were raising two or more children, you may get up to \$4,008.
- ➤ Less than \$10,710 and are between age 25-65 with no children, you can get up to \$364.

Similar income limits and benefit amounts apply for the 2000 and 1999 tax years. If you qualified in the past but did not apply, you may be able to get the EIC for past years!

WHO CAN THE LITC HELP?

- 1. Persons who speak English as a second language
- 2. Low-income persons who have a tax problem

WHAT WILL IT COST ME?

This service is completely FREE to people who qualify for our services under our eligibility guidelines.

HOW DO I GET HELP?

Call the telephone number for the LSCI office listed for your county and ask about the

Lawyers from LSCI present programs on the LITC. Call the office providing services to your county through the LITC and ask when and where the next meeting will be in your community. LITC presentations are in different languages using a translator. If there is no presentation scheduled in your area, you may ask for one and tell others in the community.

LIST OF LSCI OFFICES, TELEPHONE NUMBERS, AND COUNTIES SERVED BY THE LOW-INCOME TAXPAYER CLINIC

NORTHWEST IOWA REGIONAL OFFICE

506 Nebraska Street Sioux City, Iowa 51101-1306 (712) 277-8686 or Toll-free (800) 352-0017

Serving: Buena Vista, Cherokee, Clay, Dickinson, Ida, Lyon, Monona, O'Brien, Osceola, Plymouth, Sac, Sioux and Woodbury Counties

NORTH CENTRAL IOWA REGIONAL OFFICE

600 1st Street NW, Suite 103 Mason City, Iowa 50401-2947 (641) 423-4651 or Toll-free (800) 392-0021

Serving: Calhoun, Cerro Gordo, Emmet, Floyd, Franklin, Hancock, Humboldt, Kossuth, Mitchell, Palo Alto, Pocahontas, Winnebago, Worth and Wright Counties

WATERLOO REGIONAL OFFICE

607 Sycamore Street, Suite 708 Waterloo, Iowa 50703-4799 (319) 235-7008 or Toll-free (800) 772-0039

Serving: Black Hawk, Bremer, Buchanan, Butler, Chickasaw, Grundy, Hardin and Howard Counties

SOUTHWEST IOWA REGIONAL OFFICE

532 1st Avenue, Suite 300 Council Bluffs, Iowa 51503-0803 (712) 328-3982 or Toll-free (800) 432-9229

Serving: Adams, Audubon, Carroll, Cass, Crawford, Fremont, Harrison, Mills, Montgomery, Page, Pottawattamie, Ringgold, Shelby and Taylor Counties

SOUTH CENTRAL IOWA REGIONAL OFFICE

1111 9th Street, Suite 230 , Des Moines, Iowa 50314-2527 (515) 280-3636 or Toll-free (800) 532-1503

Serving: Adair, Boone, Clarke, Dallas, Greene, Guthrie, Hamilton, Jasper, Madison, Polk, Story, Union, Warren and Webster Counties

NORTHEAST IOWA REGIONAL OFFICE

799 Main Street, Suite 280. Dubuque, Iowa 52001-6825 (563) 588-4653 or Toll-free (800) 942-4619

Serving: Allamakee, Clayton, Delaware, Dubuque, Fayette, Jackson, Jones and Winneshiek Counties

continued...

HELP LEGAL ASSISTANCE

736 Federal Street, Suite 401 Davenport, Iowa 52803-5723 (563) 322-6216

Sirviendo: Condados Scott y Clinton

CEDAR RAPIDS REGIONAL OFFICE

305 Second Street SE, Suite 400 Cedar Rapids, Iowa 52401-1789 (319) 364-6108 o Gratuito (800) 332-0419

Sirviendo: Condados Benton, Iowa, Linn, Marshall, Poweshiek y Tama

SOUTHEAST IOWA REGIONAL OFFICE

112 East 3rd Street Ottumwa, Iowa 52501-2903 (641) 683-3166 o Gratuito (800) 452-0007

Sirviendo: Condados Appanoose, Davis, Decatur, Jefferson, Keokuk, Lee, Lucas, Mahaska, Marion, Monroe, Van Buren, Wapello y Wayne

IOWA CITY REGIONAL OFFICE

430 Iowa Avenue Iowa City, Iowa 52240-1810 (319) 351-6570 o Gratuito (800) 272-0008

Sirviendo: Condados Cedar, Des Moines, Henry, Johnson, Louisa, Muscatine y Washington

Para información adicional o detalles sobre de servicios proporcionados por este programa contactar: LSCI, 1111 9th Street, Suite 230, Des Moines, Iowa 50314-2527 Teléfono (515) 243-2151 o (800) 532-1275

The clinic is partially funded through a matching grant provided by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 pursuant to the Internal Revenue Service Restructuring and Reform Act of 1998. The partial funding by the IRS does not imply that the clinic has a preferential relationship with the IRS. The decision of whether to use the clinic is your own and its use will not affect your rights before the IRS.

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ASISTENCIA LEGAL GRATUITA PARA IMPUESTOS

Reclamen el Crédito por Ingreso de Trabajo

Obtener Asistencia Con Controversias de Impuestos

¿QUE ES EL LITC?

El Low-Income Taxpayer Clinic (LITC) ayuda a los contribuyentes de bajo-ingreso con sus derechos y responsabilidades en relación con los impuestos. El LITC educa y asiste a las personas que usan el Inglés como un segundo idioma sobre del Crédito por Ingreso de Trabajo y otros asuntos relacionados con impuestos. El LITC ayuda a los contribuyentes de bajo-ingreso con ciertos problemas de impuestos.

¿QUE TIPO DE AYUDA SOBRE DE IMPUESTOS PUEDE PROPORCIONAR LITC?

El LITC proporciona dos tipos de servicios:

 EDUCANDO A LAS PERSONAS COMO USAR EL INGLES COMO UN SEGUNDO IDIOMA Y SOBRE DE SUS DERECHOS Y RESPONSABILIDADES RELACIONADAS CON IMPUESTOS.

Muchas personas pueden obtener créditos de impuestos pero no lo saben. El enfoque del LITC es el Crédito por Ingreso de Trabajo (EIC). El EIC es un crédito de impuesto para trabajadores de bajo-ingreso. La cantidad de dinero por la cual puede calificar depende en el tamaño de la familia y de ingresos. El EIC puede significar que usted deba menos en impuestos federales o que pueda aun obtener reembolso de dinero por parte del gobierno.

- 2. AYUDAR A LAS PERSONAS QUE TIENEN CONTROVERSIA SOBRE DE IMPUESTOS Algunos ejemplos de controversias sobre de impuestos son:
- El gobierno esta cobrando impuestos que se debían anteriormente, pago de reembolsos de impuestos o castigos.
- A usted le están haciendo auditoria.
- Usted tiene un caso de impuestos en la corte.
- Su reembolso de impuestos fue confiscado equivocadamente en el año anterior para pagos de manutención de menor de edad o dinero que debía al Estado.
- Usted no reportó sus impuestos por cualquier año y tiene preguntas sobre de lo que puede suceder cuando usted hará su reporte
- Su conyugue dio información incorrecta que usted no sabia en su reporte combinado de impuestos.

El LITC puede ayudar a personas con problemas de impuestos como estos sin ningún costo al contribuyente.

¿USTED PUEDE OBTENER ELCRÉDITO POR INGRESO DE TRABAJO (EIC)?

Usted puede ser elegible para el EIC si:

- ☑ Usted trabajó y tuvo ingreso de trabajo
- ☑ Usted ha proporcionado cuidado para cualquier menor de edad en su hogar
- Usted no cuidó de menores de edad en su hogar, pero su edad está entre los 25 a los 65 años de edad.

A fin de reciamar el EIC debe registrar un reporte anual de impuestos, aún que no deba ningún impuesto.

¿QUE TANTO DINERO PUEDE OBTENER DEL EIC?

Por el año de impuesto 2001, si usted espera ganar:

- Menos de \$28,281 en 2001 y está criando un menor de edad, usted puede obtener hasta \$2,428.
- Menos de \$32,121 y usted esta criando a dos o mas menores de edad, usted obtener hasta \$4,008.
- Menos de \$10,710 y está entre las edades de 25 a 65 años de edad sin menores de eda, usted puede obtener hasta \$364.

Similares limites de ingreso y cantidades de beneficio se aplican para los años de impuesto 2000 y 1999. Si usted calificó en el pasado pero no hizo solicitud, usted puede obtener el EIC por los años anteriores!

¿A QUIEN PUEDE EL LITC AYUDAR?

- 1. Personas que hablan Inales como un segundo idioma
- 2. Personas de Bajo-Ingreso que tienen un problema relacionado con impuestos

¿CUANTO ME VA A COSTAR?

Este servicio es completamente GRATUITO para personas que califican para nuestros servicios bajo nuestras guias de elegibilidad.

¿COMO PUEDO OBTENER AYUDA?

Llamar al número de teléfono para la oficina de LSCI de su condado y preguntar sobre de LTC. Usted también puede llamar al 1-800-532-1275.

Abogados de los presentes programas en el LITC. Llamar a la oficina que proporcione servicio en su condado a través de LITC y preguntar cuando y donde es la siguiente junta en su propia comunidad. Las presentaciones de LITC son en diferentes idiomas usando un traductor. Si no hay una presentación fijada en su ares, usted puede pedir una y decirles a otras personas en la comunidad.

LA LISTA DE LAS OFICINAS DE LSCI, NÚMEROS DE TELÉFONO, Y CONDADOS QUE RECIBEN SERVICIO DE LA CLÍNICA DE CONTRIBUYENTES DE BAJO-INGRESO.

NORTHWEST IOWA REGIONAL OFFICE

506 Nebraska Street Sioux City, Iowa 51101-1306 (712) 277-8686 o Gratuito (800) 352-0017

Sirviendo: Condados Buena Vista, Cherokee, Clay, Dickinson, Ida, Lyon, Monona, OʻBrien, Osceola, Plymouth, Sac, Sioux y Woodbury

NORTH CENTRAL IOWA REGIONAL OFFICE

600 1st Street NW, Suite 103 Mason City, Iowa 50401-2947 (641) 423-4651 o Gratuito (800) 392-0021

Sirviendo: Condados Calhoun, Cerro Gordo, Emmet, Floyd, Franklin, Hancock, Humboldt, Kossuth, Mitchell, Palo Alto, Pocahontas, Winnebago, Worth y Wright

WATERLOO REGIONAL OFFICE

607 Sycamore Street, Suite 708 Waterloo, Iowa 50703-4799 (319) 235-7008 o Gratuito (800) 772-0039

Sirviendo: Condados Black Hawk, Bremer, Buchanan, Butler, Chickasaw, Grundy, Hardin y Howard

SOUTHWEST IOWA REGIONAL OFFICE

532 1st Avenue, Suite 300 Council Bluffs, Iowa 51503-0803 (712) 328-3982 o Gratulto (800) 432-9229

Sirviendo: Condados Adams, Audubon, Carroll, Cass, Crawford, Fremont, Harrison, Mills, Montgomery, Page, Pottawattamie, Ringgold, Shelby y Taylor

SOUTH CENTRAL IOWA REGIONAL OFFICE

1111 9th Street, Suite 230 Des Moines, Iowa 50314-2527 (515) 280-3636 o Gratuito (800) 532-1503

Sirviendo: Condados Adair, Boone, Clarke, Dallas, Greene, Guthrie, Hamilton, Jasper, Madison, Polk, Story, Union, Warren y Webster

NORTHEAST IOWA REGIONAL OFFICE

799 Main Street, Suite 280 Dubuque, Iowa 52001-6825 (563) 588-4653 o Gratuito (800) 942-4619

Sirviendo: Condados Allamakee, Clayton, Delaware, Dubuque, Fayette, Jackson, Jones y Winneshiek

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HELP LEGAL ASSISTANCE

736 Federal Street, Suite 401 Davenport, Iowa 52803-5723

(563) 322-6216

Za opštine: Scott and Clinton Counties

CEDAR RAPIDS REGIONAL OFFICE

305 Second Street SE, Suite 400 Cedar Rapids, Iowa 52401-1789 (319) 364-6108 or Toll-free (800) 332-0419 Za opštine: Benton, Iowa, Linn, Marshall, Poweshiek and Tama Counties

SOUTHEAST IOWA REGIONAL OFFICE

112 East 3rd Street

Ottumwa, lowa 52501-2903

Za opštine: Appanoose, Davis, Decatur, Jefferson, Keokuk, Lee, Lucas, Mahaska, Marion, Monroe, Van Buren, Wapello and

Wayne Counties

IOWA CITY REGIONAL OFFICE

430 lowa Avenue

lowa City, Iowa 52240-1810

(319) 351-6570 or Toll-free (800) 272-0008 Za opštine: Cedar, Des Moines, Henry, Johnson, Louisa, Muscatine and

Washington Counties

Za dodatne informacije, ili detaljnije oblašnienie usluga ovog programa kontaktiraite: LSCI, 1111 9th Street, Suite 230 Des Moines, Iowa 50314-2527.

Telefoni: (515) 243-2151 ili (800) 532-1275

The clinic is partially funded through a matching grant provided by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 pursuant to the Internal Revenue Service Restructuring and Reform Act of 1998. The partial funding by the IRS does not imply that the clinic has a preferential relationship with the IRS. The decision of whether to use the clinic is your own and its use will not affect your rights before the IRS.

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BESPLATNA PRAVNA **ASISTENCIJA U PORESKIM PITANJIMA**

Ostvarite pravo na Kredit na osnovu niskih primanja (Earned Income Credit)

Primite pomoć u slučaju poreskih peripetija

ŠTA JE TO "LITC"?

"LITC" (Low Income Taxpayer Clinic) - Klinika za poreske obveznike sa niskim primanjima pomaže poreskim platišama sa niskim zaradama, u pitanjima njihovih poreskih prava i obaveza. "LITC" asisistira osobama kojima engleski nije maternji jezik, u boljem razumijevanju Kredita na osnovu niskih primanja(Earned Income Credit) i drugih poreskih pitanja. "LITC" pomaže poreskim platišama sa niskim zaradama kod odredjenih poreskih problema.

KAKVU VRSTU POMOĆI U PORESKIM PITANJIMA MOŽE "LITC" OBEZBIJEDITI?

"LITC" pruža dvije vrste usluga:

1. UPOZNAJE OSOBE KOJIMA ENGLESKI NIJE MATERNJI JEZIK SA NJIHOVIM PORESKIM PRAVIMA I OBAVEZAMA.

Mnoge osobe nisu svjesne da imaju pravo na kredit na osnovu niskih primanja(Earned Income Credit). Osnovna djelatnost "LITC"-a je usmjerena na pitania Kredita na osnovu niskih primania(Earned Income Credit). Kredit na osnovu niskih primanja(EIC) jeste novac(poreska olakšica/kredit) za radnike sa niskim primanjima. Iznos novca na koji imate pravo zavisi od zarade i veličine familije. EIC(Kredit na osnovu niskih primanja) može biti u obliku smanjenja saveznog poreza, ili čak povrat novca od strane vlade.

- 2. POMOĆ OSOBAMA KOJE SE SUOČAVAJU SA PORESKIM PERIPETIJAMA Neki primjeri poreskih peripetija su:
- ➤ Vlada prikuplja prethodno nenaplaćeni porez, zahtjeva povrat refundiranoa poreza ili naplaćuje poreske penale.
- ➤ Izloženi ste poreskoj kontroli.
- ➤ Vaš slučaj se nalazi na poreskom sudu.
- ➤ Poreski novac koji vam je refundiran, sada vam se nezakonito oduzima radi plaćanja alimentacije ili vraćanja duga državi.
- ➤ Niste prijavili porez za proteklu godinu i pitate se šta će se dogoditi kada to naknadno učinite.
- ➤ Vas supružnik/supružnica je bez vašeg znanja pružio/pružila pogrešne podakte na zajedničkoj poreskoj prijavi.

"LITC" pomaže potpuno besplatno osobama sa ovakvim problemima.

MOŽETE LI DOBITI EIC(Kredit na osnovu niskih primanja)?

Mogli biste ostvariti pravo na EIC ukoliko ste u 2001. godini:

- 🗹 Bili zaposleni i ostvarili odredjenu zaradu.
- 🗹 Odgajali djecu u vašoj kući.
- ☑ Niste odgajali djecu u kući, ali je vaša starosna dob izmedju 25 i 65 godina.

Da biste ostvarili pravo na EIC, morate ispuniti poresku prijavu, čak i kada ne dugujete nikakav porez.

KOLIKI BI IZNOS MOGLI PRIMITI U OKVIRU EIC-a?

Ukoliko, za poresku godinu 2001. očekujete zaradu:

- ➤ Nižu od \$28,281, i podižete jedno dijete, mogli biste dobiti do \$2,428.
- Nižu od \$32,121, i podižete dvoje ili više djece, mogli biste dobiti do \$4,008.
- ➤ Nižu od \$10,710, vaša starosna dob je izmedju 25 i 65 godina i nemate djece, možete dobiti do \$364.

Slični limiti na zarade i benefite važe i za 2000. i 1999. poresku godinu. Ukoliko ste se kvalifikovali za EIC i za pomenute godine, a isti niste do sada potraživali, postoji mogućnost da ostvarite pravo na dobljanje novca!

KOME SVE "LITC" MOŽE POMOĆI?

- 1. Osobama kojima engleski nije maternji jezik.
- 2. Osobama sa niskim primanjima i poreskim problemima.

KOLIKO ĆE ME POMOĆ KOŠTATI?

Ova usluga je potpuno BESPLATNA za osobe koje se, na osnovu naših pravila, za pomoć kvalifikuju.

KAKO SE TA POMOĆ OSTVARUJE?

Pozovite broj LSCI ureda u vašoj opštini, koji se nalazi u priloženoj listi, i pitajte za "LITC". Takodje možete pozvati i broj 1-800-532-1275.

Advokati iz LSCI-a prezentiraju/objašnjavaju programe "LITC"-a. Pozovite ured koji obezbjedjuje usluge "LITC"-a za vašu opštinu, kako biste saznali kada će se održati sljedeći informativni sastanak. Prezentacije "LITC"-a se održavaju na različitim jezicima uz pomoć prevodilaca. Ukoliko za vašu opštinu prezentacija nije predvidjena, možete zahtjevati da se ista organizuje. Kada se odredi datum prezentacije, o tome obavijestite druge zainteresovane osobe iz vaše zajednice.

LISTA LSCI UREDA, TELEFONSKI BROJEVI I OPŠTINE U KOJIMA "LOW INCOME TAXPAYER CLINIC" (Klinika za poreske obveznike sa niskim primanjima) PRUŽA SVOJE USLUGE.

NORTHWEST IOWA REGIONAL OFFICE 506 Nebraska Street

Sioux City, Iowa 51101-1306 (712) 277-8686 or Toll-free (800) 352-0017 Za opštine: Buena Vista, Cherokee, Clay, Dickinson, Ida, Lyon, Monona, O'Brien, Osceola Plymouth, Sac, Sioux and Woodbury Counties

NORTH CENTRAL IOWA REGIONAL OFFICE

600 1st Street NW, Suite 103
Mason City, Iowa 50401-2947
(641) 423-4651 or Toll-free (800) 392-0021
Za opštine: Calhoun, Cerio Gordo, Emmet,
Floyd, Franklin, Hancock, Humboldt,
Kossuth, Mitchell, Palo Atto, Pocahontas,
Winnebago, Worth and Wright Counties

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607 Sycamore Street, Suite 708 Waterloo, Iowa 50703-4799 (319) 235-7008 or Toll-free (800) 772-0039 Za opštine: Black Hawk, Bremer, Buchanan, Butler, Chickasaw, Grundy, Hardin and Howard Counties

SOUTHWEST IOWA REGIONAL OFFICE 532 1st Avenue, Suite 300 Council Bluffs, Iowa 51503-0803 (712) 328-3982 or Toll-free (800) 432-9229 Za opštine: Adams, Audubon, Carroll, Cass,

Za opstine: Adams, Audubon, Carroll, C Crawford, Fremont, Harrison, Mills, Montgomery, Page, Pottawattamie, Ringgold, Shelby and Taylor Countjes

SOUTH CENTRAL IOWA REGIONAL OFFICE

1111 9th Street, Suite 230
Des Moines, Iowa 50314-2527
(515) 280-3636 or Toll-free (800) 532-1503
Za opštine: Adair, Boone, Clarke, Dallas,
Greene, Guthrie, Hamilton, Jasper, Madison,
Polk, Story, Union, Warren and Webster
Counties

NORTHEAST IOWA REGIONAL OFFICE

799 Main Street, Suite 280
Dubuque, Iowa 52001-6825
(563) 588-4653 or Toll-free (800) 942-4619
Za opstine: Allamakee, Clayton, Delaware,
Dubuque, Fayette, Jackson, Jones and
Winneshiek Counties

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Appendix 6 Reprints of EJJ Articles

THIRD QUARTER 2000 VOLUME 21 NUMBER 3

A LEGAL SERVICES CORPORATION OF IOWA COMMUNITY LEGAL EDUCATION PUBLICATION

Why Wait Till Tax Time if You Qualify to Get the Earned Income Credit Now?

"Cash or Annuity?" is a question Powerball players used to have to answer every time they bought a ticket. The question asked if the person wanted to get the prize money in one lump sum or over time, in the unlikely event that he or she should win the jackpot. Most people said "Cash!"

How you want to get your money is a question only a small number of lottery winners get to consider. However, if you have a child or children and earn under \$27,413 it IS a question that applies to you! The money we're talking about is from the Earned Income Credit (EIC).

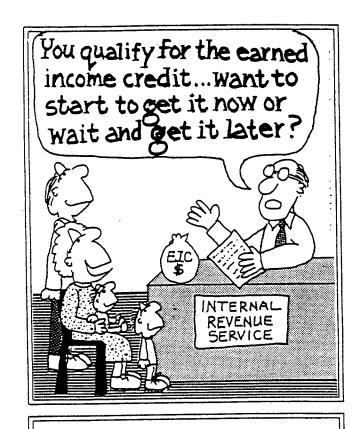
The EIC is a tax credit for people who work. Even if you don't owe any income tax, you may still get the EIC! Lower-income families with one or more children as well as workers without children may be eligible for the credit. For Tax Year 2000, the income eligibility guidelines and maximum credit amounts for the EIC are:

Workers who earned less than \$27,413 in 2000 and were raising one child in their homes may be eligible for a credit of up to \$2,353.

Workers who earned less than \$31,152 in 2000 and were raising two or more children in their homes, may be eligible for a credit of up to \$3,888.

Workers at least age 25 and under age 65, who earned less than \$10,380 in 2000, and were not raising children in their homes may be eligible for a credit of up to \$353.

Continued on Page 2



INSIDE

Rights of Persons With Disabilities in Housing Questions and Answers About Laird v. Stilwill Back-to-School Checklist
Financial Matters for Older Women
The Emergency Assistance Program
Considering Assisted Living
How Judges Decide Child Support
Property That is Protected From Creditors
New Booklets on Veterans Affairs Benefits
and MORE!!

RIGHTS OF PERSONS WITH DISABILITIES IN HOUSING Continued from page 1

require the work to be done properly and comply with all codes. A landlord may also require the tenant to undo changes not acceptable to the next tenant. The tenant may have to give an extra deposit to be sure there is money to put things back.

Some examples of reasonable modifications are:

- ■Ramp for wheelchair access
- ■Disconnecting a stove and installing a microwave oven
- Lowering switches, counters or appliances
- **■**Widening doors
- Removing a cabinet under the sink

The ADA May Give Extra Rights in Some Cases

Many people have heard about the Americans With Disabilities Act (the ADA), and wonder if it applies to housing. The ADA does NOT apply to dwelling units as such. The ADA applies to: employment, units of local government, public accommodations, transportation and telecommunications.

The ADA DOES apply to other people and organizations in ways that may affect housing. Most private landlords have rental offices that would qualify as "public accommodations."

If the rental office is located in the same building as the rental unit in question, the ADA might be used to required that the entryway to the building be accessible, since the rental office would be a "public accommodation." The accessible entryway would then be available to tenants in the

The ADA would apply to the tenant's use of the rental office, and other aspects of the landlord's role as a "public accommodation." For example, the landlord may have to make the party room accessible if such a measure is readily achievable," that is, not too expensive or difficult.

Tenants who have questions about how these laws apply to them should see a lawyer. To find out which LSCI office serves your area, و 1-800-532-1275 الح

Jan Rutledge is Managing Attorney of LSCI's lowa City Regional Office.

PUBLIC NOTICE

Meetings of the Legal Services Corporation of Iowa Board of Directors are open to the public. We encourage the public to

The next meeting of the Board of Directors is not yet scheduled as this issue of the EJJ goes to print. The Board of Directors meets at least four times each year. To find out when the next meeting of the Board is scheduled, call toll-free:

Why Wait Till Tax Time if You Qualify to Get the **Earned Income Credit Now?** Continued from outside front cover

If you qualify, all you have to do is claim the Earned Income Tax Credit when you file your year 2000 federal income tax return. The amount of your credit depends on your total earnings and certain other considerations. If you qualify, it can mean you'll pay less tax, no tax, or even get a refund.

Many Can Get EIC Payments in Advance -Each Payday

If you want to get your money NOW, you should check out the Advance EIC. You may be able to get the credit in advance, added to your wages throughout the year 2000. If you qualify now, it's likely that you can also arrange to get the EIC next year, too, for the 2001 tax year. That will mean MORE money in every paycheck to help you provide for your family's needs.

If you like the idea of getting a portion of your EIC credit now with every paycheck instead of later when taxes must be filed, here is some information on applying for the Advance EIC.

Who qualifies for the Advance EIC?

Wage earners who earn less than the amounts given above for the year 2000, and who have at least one child living with them, may qualify. Households without children and with less than \$10,380 in earned income can also receive money from the EIC, but they cannot qualify for the Advance EIC. You are eligible to get advance EIC payments if all of the following apply:

1. You expect to have at least one qualifying child during the tax year.

Who IS a qualifying child?

Any child who meets all three of the following conditions is a qualifying child

The child is your son, daughter, adopted child, grandchild, stepchild, or foster child. (New rules apply as to who can qualify as a foster child in 2000.)

The child is under age 19 at the end of 2000, or under age 24 at the end of 2000 and a full-time student, or any age at the end of 2000 and permanently and totally disabled

The child lives with you in the United States for over half of 2000 or, if a foster child, for all of 2000. A child born in 2000 is considered to have lived with you for all of the year if your home is the child's home in 2000.

- 2. You expect that your 2000 earned income will be less than \$27,413. Include your spouse's income if you plan to file a joint
- 3. You expect to be able to claim the EIC for

How to Get Advance EIC Payments

If you are eligible to get advance EIC payments, complete the 2000 form W-5 and give it to your employer. If you get advance payments, you must file a 2000 Federal income tax return.

Additional Credit

There is a limit on the amount of the EIC that can be added to the wages of workers who qualify for the Advance EIC and you may be able to claim a larger EIC credit for the tax year. You must file a 2000 tax return to claim any additional credit.



"Are You Eligible for The Credit?"

Have Questions or Want Help?

LSCI's new Low-Income Taxpayer Clinic can give you information on how to apply for the Earned Income Credit. If you have other tax problems, the Clinic may be able to assist you. Call the EJJ Hotline at 1-800-532-1275 for details about the Low-Income Taxpayer Clinic or the Earned Income Credit.

Questions and Answers About Laird v. Stilwill Continued from page 1

Answer: "Res judicata" is Latin for "the thing has been decided". Generally, Social Security will not take another look at an earlier decision unless you have a good reason for them to do so, such as important evidence that Social Security did not look at before. Under the settlement agreement, a decision from December 14, 1994 to December 31, 1998, is not "res judicata". We are working with Social Security and are trying to make sure people who are denied benefits as "res judicata" are still given a chance to have their claim reviewed. In the meantime, appeal the denial. If you filed your current application before you received your Laird notice, you should also file a new application. You may also wish to contact Legal Services or a private attorney for assistance.

I am 54 years old. I was denied disability benefits in 1995. I did not appeal. I received a Laird notice. I filed a new application. I was denied because my "date last insured" was prior the 1995 decision. My husband works, so cannot receive SSI benefits. What can I do? Answer: This is another example of "res judicata" as discussed in the last question. As previously stated, we are working on this problem. In the meantime, appeal the denial. If you filed your current application before you received your Laird notice, you should also file a new application. You may also wish to contact Legal Services or a private attorney for assistance.

I called and was told I had to file a new application by some date. What was that date? Answer: You must file your new application by January 9, 2001.

*Tom Krause and Anne Hoffmaster are both former LSQ staff

The Equal Justice Journal is published four times a year by the Legal Services Corporation of Iowa. The Equal Justice Journal is free to low-income people in all counties of lowa, including Polk County. All others must pay a \$10.00 annual subscription fee. The EU is available in a larger print edition upon request.

All correspondence should be sent to:

The Equal Justice Journal **Legal Services Corporation of Iowa** 1111 9th Street, Suite 230 Des Moines, Iowa 50314-2527

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"Message from the Executive Director" Continued from page 3

the Southeast Regional Office in Ottumwa for nearly three years. Keri has taken a position with the State of Iowa. Conrad Douglas worked for over 1 1/2 years in the Northwest Regional Office in Sioux City as a staff attorney. Likewise, Amy Bliss left the Northeast Regional Office in Dubuque to work with Legal Services in Minnesota. She will be a staff attorney with their Migrant Project. Karen Wiberg had worked as a staff attorney in the Northwest Regional Office in Sioux City for over five years. Karen also left to spend more time with her family. Trish Serrao left the Central Administrative office as a Receptionist. She moved to Florida and is going back to school. We wish all these individuals well in their new

Jenny Schulz has joined LSCI's Cedar Rapids Regional Office. Jenny is a 1998 graduate of the University of Iowa College of Law. She has worked for the past two years in Washington DC with the Bread for the City and Zacchaeus Free Clinic. She fills the position that Pat Weir had held. Pat, effective May 15, 2000, began working out of the Iowa City Regional Office of LSCI.

Three offices have new staff members for the position of Secretary/Receptionist. Kimberly Van Cleave joins the LSCI's Central office. Rebecca Cates is now with LSCI's Southwest Regional Office in Council Bluffs. Jodi Vander Meulen has joined the Northwest Regional Office. When you call one of those offices, it is likely the first voice you hear will be one of these new employees.

Staff members who leave the program take with them the understanding they have gained of the legal problems low-income Iowans face. They know how important it is to provide access to our system of justice when a person needs a lawyer, but can't afford one. They have experienced the difference that legal assistance makes in the lives of Iowans who turn to LSCI for help. While not all new staff members may share this experience, they join the program with the same commitment to equal justice that is part of everything LSCI does for the clients we serve.

* Dennis Groenenboom is Executive Director of the Legal Services Corporation of Iowa

PUBLIC NOTICE

Meetings of the Legal Services Corporation of lowa Board of Directors are open to the public. Claim Your Earned Income Credit...Zatra ite olakšice na vašu ostvarenu zaradu... Leeg Kag Koj Qhov kws Khwv Tau Nyaj Tug Nqe Zoo...Codso lacag la la xiriirta kahkligaaga..Kunin ang lahat ng inyong income tax refund ngayong taon!



Low-Income Taxpayer Clinic

Legal Services Corporation of Iowa was recently awarded a grant from the Internal Revenue Service. The grant will help LSCI establish a Low-Income Taxpayer Clinic. The activities will be largely targeted to providing information to Iowa taxpayers for whom English is a second language. Outreach efforts will focus on the Earned Income Tax Credit. Help will also be able to be provided to low-income taxpayers who have controversies with the IRS.

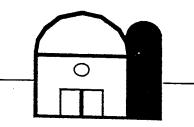
Staff in most of LSCI's offices will be working on the project over the next few months. The first step will be finding the best ways to reach people for whom English is a second language. Current plans are to work with:

- · Agencies working to resettle refugees;
- Schools with large English as a Second Language Programs;
- Employers with large immigrant populations;
- State agencies working with new immigrant populations;
- Church and other religious groups that help provide services to refugees;
- · and other new Iowa residents.

The project will distribute information on the Earned Income Tax Credit in Spanish as well as other languages. Some of this material will come from other sources. Additional items will be developed as needed to reach people in our state.

Let LSCI know if you would like to help with the project or have ideas for outreach efforts. Contact Vicki Place at 1-800-532-1275 (or 243-2151 in the Des Moines area).

The Equal Justice Journal is published four times a year by the Legal Services Corporation of Iowa. The Equal Justice Journal is free to Iow-income



All is Not Well in Iowa: The Farm Crisis Continues

Family farmers in Iowa continue to struggle with high debt and low income. Like many other Iowans, some must turn to the Food Stamp program and emergency food banks to help feed their families. The ongoing problem is that prices they can get for commodities are well below the farmer's costs of production and their debt load. In the past few years, many Iowa farm families, unable to pay their bills, have sold their farms or declared bankruptcy.

Many factors contribute to this crisis. There are record supplies in nearly all commodities. Natural disasters like the floods of '93, the collapse of some export markets, the growth of corporate food companies, and U.S. farm policy have all helped create the problems farmers face today.

The State of Iowa Executive Council funds the LSCI Farm Project. The project was started to help with issues like problems with the Farm Service Agency, local banks, insurance companies, the Farm Credit System, suppliers, and other creditors. The Farm Project also represents farmers in mediations at the Iowa Mediation Service, and with cases before state and federal courts and administrative agencies. Assistance is also available with other agricultural land problems.

Iowa farmers can contact the Legal Services Corporation of Iowa for help with civil law problems, like other low-income Iowans the program serves. LSCI's Farm Project also can provide help on specific issues confronting farmers in economic distress. Contact LSCI at 800/532-1275 for details.

Legal Services Corporation of Iowa (LSCI) is a

THE EARNED INCOME CREDIT

By Vicki Place*

The Earned Income Credit (EIC) is a federal tax credit for low and moderate income working people. The EIC is available to workers who do not have children living in their homes, as well as working parents. In 1999, 141,440 Iowans received \$208,629,000 in refunds through the EIC.

You can get a refund even if you do not owe federal income tax. If you do owe federal income tax, the EIC decreases your federal tax. For example, let us say you owe \$200 in federal income tax. Let us also say you are eligible for \$1,000 in the Earned Income Credit. That means you will have to pay no federal income tax. You also will get \$800 from the IRS. (\$1,000 in Earned Income Credit - \$200 in taxes owed = \$800 refund).

Do I Qualify?

- *If you had one child in your home in 2000 and if you had family income of less than \$27,413 OR
- *If you had more than one child in your home and if you had family income of less than \$31,152 OR
- •If you were not raising any children but were at least age 25 and under 65 on 12/31/99 and if you had income below \$10,380.

How Much Can I Get?

If you have children, you can get up to \$3,888 in the EIC. If you are a worker without children, you can get up to \$353.

What Children Qualify?

Qualifying children are sons, daughters, stepchildren, grandchildren, and adopted children as long as they lived with you for more than six months in 2000. Nieces, nephews, or foster children also qualify if they lived with you all of 2000 and were cared for as members of your family. The children must be under age 19, or under age 24 if they are full-time students. Totally and permanently disabled children of any age are also qualifying children.

How Do I Get the Earned Income Credit?

You must file a tax return. If you were raising children, you need to file a Federal 1040 or 1040A (not the 1040EZ) income tax return. You must file as a married couple filing a joint return, a head of household, or as qualifying widow or widower with dependent child. You must also file a form called the Schedule EIC with your tax return. You need to fill out only the front side of this Schedule EIC, and the IRS will calculate the exact amount of the credit on the back side. If you do not file the Schedule EIC, you will not get the Earned Income Credit.

If you were not raising children, you can file any tax form including the form 1040EZ. You also do not have to file a Schedule EIC.

What if I Am Self-Employed?

You are eligible for the EIC, but you must fill out a special series of forms: Schedule C, Schedule SE, Form 1040, and Schedule EIC (if you were raising children in your home). Call the IRS to get the forms.

Can I Get the Earned Income Credit in My Regular Check?

Yes, you can get the Earned Income Credit in your regular paycheck, with up to \$50 per check

for workers who qualify and get paid every other week. The name of this program is Earned Income Credit Advance Payments. Most families get their Earned Income Credit Payments in one lump sum by filing a federal income tax return and receiving one check form the IRS. However, there is an option of receiving some of those payments as part of every paycheck throughout the year. You can choose the Advance Payments option by filing a W-5 form (called the Earned Income Credit Advance Payment Certificate) with your employer. The employer cannot refuse to do this.

Your employer should have this form, or you can order it free by calling toll-free 1-800-829-3676. You may file a W-5 any time during the year.

Two groups of people might not want to get the EIC in their paychecks. One group is employees who have more than one job. The second is where both parents work. These two groups usually have to pay back money to the IRS at the end of the year.

Also, workers who get married or whose incomes go up a lot during the year also might have to pay the IRS back. To be safe, these workers should ask their employers to stop the Earned Income Credit Advance Payments in their paychecks. To do this, workers must file a new W-5 form with their employers and state on the W-5 form that the Earned Income Credit Advance Payments should stop.

What If the Parents Are Divorced?

The parent with whom the child lived for more than six months can file for the EIC, even if the other parent can-claim the child as:a dependent. The parent not living with the child may be able to get the smaller EIC for workers without qualifying children.

There is one case where separated parents who do not want to file jointly still can claim the EIC. The parents must have lived apart for the last six months of the year and their child(ren) must have lived with them for more than half of the year. Also, the parent living with the child(ren) must have paid more than half the cost of maintaining the household for the year. In such cases, the parent can file as "head of household" and claim the EIC.

What if the Parents Live Together But Are Not Married?

The parent with the higher income must claim the EIC. Even if the parent with the higher income decides not to claim the EIC, the parent with the lower income cannot file for the EIC.

What If I Have Not Filed in the Past?

You also can get retroactive EIC payments for the last three years. Therefore, you can get payments for the tax years 1997, 1998, and 1999 if you have not filed federal income tax returns during those years. You will need to get Form 1040's or 1040A's for those years. You can get these forms (and any other forms) by contacting the IRS at 1-800-829-3676.

Can I Get the EIC with Electronic Filing?

Yes, but that usually costs money. You probably will pay a fee for electronic filing and so your EIC will be smaller. The end of this article tells you where you can get free tax filing assistance with the Volunteer Income Tax Assistance (VITA), and they will not charge you for electronic filing.

Continued on page 6...

INCOME TAX AND EARNED INCOME CREDIT CHECKLIST

By William Pepper*

Tax season will be here sooner than you think. If you need advice about a tax problem with the IRS or have questions about the federal Earned Income Tax Credit, the Legal Services Low-Income Tax Clinic may be able to help. Take a few moments to answer the following questions. If any of the items in the tax controversy section apply to you, or if you have other questions about tax controversies or the Earned Income Credit, contact your local Legal Services office.

TAX CONTROVERSIES:

Have you or your spouse had any problems with the Internal Revenue Service, for instance:

1. Is the Internal Revenue Service seeking

payment of past due taxes, repayment of tax refunds, or penalties from either you							
your spouse?							
NoYes, from me							
Yes, from my spouse							
2. Is the Internal Revenue Service auditing							
you or your spouse?							
NoYes, me							
Yes, my spouse							
3. Are you or your spouse in tax court? No Yes, me							
Yes, my spouse							
4. Are there years that you should have							

filed taxes and did not?
_____No ____Yes

If you need help with any of these kinds of problems, call your Legal Services office.

EARNED INCOME CREDIT QUESTIONS

		nad employm	ent income
within	the last thre	e years?	
		Yes	
If wee .		bla sa alaim a	

If yes, you may be able to claim an earned income credit. You can get the credit even if you do not owe federal use.

Have you filed a tax return for each of the last three years?

No
Yes

Even if you have filed a return in the past three years, you can amend your return to claim the EIC.

3. Have you been a careraker for any children in your household for the past three years?

No. If not and you are between the ages of 25 and 65, you may still be able to claim the Earned Income Credit.

Yes. You may be able to qualify for the earned income credit and if your children lived with you for more than 6 months of any of those years, you may be able to claim a bigger credit than if you had no qualifying children.

* William Pepper is a Staff Attorney at LSCI's. Southeast Regional Office in Ottumwa



LEGAL BRIEFS

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"Working for Equal Justice in Iowa Since 1977"

The Low-Income Taxpayer Clinic

Legal Services
Corporation of
Iowa (LSCI)
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Taxpayer Clinic
or "LITC." The
LITC can help
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resolve complicated tax issues. Services are available to low-income Iowans who have a tax dispute. Iowans who do not use English as their first language can also get help with other tax issues including how to apply for the Earned Income Credit.

Tax Controversies

The LITC can help low-income clients with "tax controversies." This means cases other than routine tax filing, and involves having a dispute with the IRS. Some examples of tax controversies are listed below.

- The government is collecting past due taxes, repayment of tax refund or penalties.
- You are being audited.
- You have a case in tax court.
- Your tax refund was wrongfully seized within the past year for the payment of child support or money owed to the state.
- You didn't file taxes for a given year and have questions about what will happen when you do file.
- Your spouse put incorrect information on your joint tax return that you didn't know about.

EARNED INCOME CREDIT QUIZ

1. Have you earned money from a job in the last three years?NoYes	
If yes, you may be able to claim an earned income credit. You can get the credit even if you do not owe federal tax.	
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3. Have you taken care of any children in your household for the past three years? No. If not and you are between the ages of 25 and 65, you may still be able to claim the Earned Income Credit. Yes.	
You may be able to qualify for the Earned Income Credit. If your children lived with you for more than six months of any of those years, you may be able to claim a bigger credit than if you had no qualifying children.	
The main criteria is that you have had at least some earned income (money paid to you for working) during	,

The Earned Income Credit

the tax year.

The LITC also helps persons for whom English is a second language know about and claim the Earned Income Credit (EIC). This is a way for low-income workers who file a federal tax return, and qualify, to

put some much-needed cash back in their pockets. It reduces the amount of tax owed or provides a cash refund. For example, suppose you filed a 2000 tax return and had two or more children in your home in 2000. If you had earned income under \$31,152, you may have been eligible to claim the EIC. If you had one child in your home in 2000 and your earned income was less than \$27,413, you may also have qualified. If you were not raising any children in your home in 2000 and your earned income was less than \$10,380, you, too, were probably eligible. If you qualified for the EIC but never filed for it, you can still file to get the credit for the last three tax years!

The Family Investment Program (FIP) does not count the EIC as income. This means a family's FIP check will not be reduced. Other programs like Medicaid, SSI, public housing, and food stamps, provide that the EIC can be counted as resource. These programs may give a limited time for a family to spend their EIC money before it counts to reduce benefits.

To find out if you might be able to get the EIC, take the quiz in the box on this page. If you have questions about the EIC you can also contact your local LSCI office. To get the EIC, workers who raised children in their homes during the tax year should file either Form 1040 or 1040A and fill out and attach Schedule EIC. Workers with children cannot get the EIC if they file Form 1040EZ or fail to attach Schedule EIC. Married workers with children must file a joint return.

Workers who did not raise children in their homes during the tax year can file any tax form and write "EIC" or the EIC dollar amount on the Earned Income Credit line on the tax form. These workers do not have to file Schedule EIC.

Remember that even if you only had a small amount of earned income and don't owe any taxes, you still have to file a tax return to claim the credit. If you do not speak English as a first language, the LITC may be able to help you prepare tax returns and the Schedule EIC. If you are low-income, we also may be able to help you if the IRS is trying to collect money from you or you have not filed taxes when you should have.

"Tax Time" Isn't the Only Time to Benefit from the EIC

Just because the 2000 tax season is over doesn't mean you missed your chance to get some cash back

from the government. You may still be able to claim the "Advance Earned Income Tax Credit." You can claim it any time during the year. Instead of getting one lump sum at tax time, your credit is spread out. The Advance EIC goes to you as part of each paycheck. To claim the Advance EIC, ask your employer for Form W-5, "Earned Income Credit Advance Payment." You can do this anytime during the year. If you have more than one employer, you will need to get separate W-5 forms from each employer. The Internal Revenue Service has a toll-free help number to get copies of its forms and information on taxes: 1-800-TAX-1040.

Helping you get money through programs like the Earned Income Credit is important, as is helping you when you are involved in a dispute with the IRS. If you want to reach the Low-Income Taxpayer Clinic or want more details, call the EJJ Hotline at 1-800-532-1275. Say you want help with a tax matter. LSCI has written information on the Earned Income Credit in English and a number of other languages. The Low-Income Taxpayer Clinic is also available to give programs on tax issues to interested community groups. When needed, a translator will be present.

The Advance Earned Income Credit and the Earned Income Credit itself are great ways for low-income Iowans to put some hard-earned and much-needed money back in their pockets. We encourage you to take advantage of these opportunities!

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Appendix 7

Public Service Announcements



2138 Y

Perry, IA
Perry Chief
Circ. 2,885

FEB 1 6 2001

Free legal help offered for taxes

Free legal help with many income tax problems will be available on Saturday, Feb. 17 from 10 a.m. to 2 p.m. at Mt. Olivet church, 920 15th St., Perry, sponsored by the Legal Services Corporation of Iowa.

Bring a copy of 1999 tax form, social security numbers for worker, spouses and any children born before December 31, 2000; W-2 forms from all 2000 jobs (those who didn't get W-2's should still come).

A cetta - Group
A Good Corporation Compony

IOWA PRESS CLIPPING BUREAU

1-800-474-1111

2120 Y

Ottumwa, IA Ottumwa Courier Circ. 18,747

MAR 2 2001

Clinic offers tax advice for needy

OTTUMWA — Legal Services
Corp. of Iowa is sponsoring a free
advice clinic for low-income people from 6 to 9 p.m. Wednesday at
UFCW Local 230, 1010 E.
Williams St., Ottumwa.

The clinic is being offered through a program called the Low-Income Taxpayer Clinic to help people with tax questions and tell them how to apply for the federal Earned Income Credit.

The EIC is a way for low-income people to put some much needed cash back in their pockets by reducing their tax burden or getting a refund.

Attorney Mike Neary will prepare tax returns, fill out EIC forms, and answer brief tax questions at no charge for low-income persons. The clinic is open to all who qualify for assistance, and those who do not speak English as their first language are encouraged to attend. A Spanish language interpreter will be available. To be eligible for assistance, participants in the clinic will need to be low-income and meet Legal Services eligibility guidelines.



2120 Y

سناو

Ottumwa, IA Ottumwa Courier Circ. 18,747

FEB 2 7 2002

Tax-filing help available from Legal Services

with income tax preparation is now available for certain low-income persons from 8:30 a.m. to 5 p.m. every Thursday at the Legal Services office, 112 E. Third St., Ottumwa.

Service by appointment only.

No walk-ins.

This service is available only to those for whom English is not their primary language; the disabled, the hearing-impaired and the blind. A translator will be provided, free of charge, if the office is notified at least one week before your appointment.

All potential clients must be low-income and meet Legal Services eligibility guidelines for assistance. When participants call to make an appointment, some information will be taken to verify their eligibility.

Spanish speaking clients should call Mary at (800) 532-1275 to make their appointments. All others may contact the office in Ottumwa, (641) 683-3166 or (800) 452-0007.

Legal Services Corp. of Iowa offers the service through a program called the Low-Income Taxpayer Clinic.



1647 Y

Des Moines, IA Des Moines Register Circ. 179,290

JAN 1 0 2002

Legal Services receives IRS grant

The Internal Revenue Service has granted \$74,554 to Legal Services Corp. of Iowa to help pay for its income tax-assistance program for low-income Iowans.

Dennis Groenenboom, executive director of the Des Moines social services agency, said the programs teach people about preparing Earned Income Tax Credit applications and offer general education for taxpayers with limited English skills. The grant also will be used to help people with tax disputes.



Circ. 2,927

News- Group Gental Corporation Co IOWA PRESS CLIPPING BUREAU 1-800-474-1111

1599 Y

Council Bluffs, IA Daily Nonpareil Circ. 19,618 JAN 1 7 2002

Legal Services to discuss tax credits in area cities

Representatives from Legal Services Corporation of Iowa will be visiting southwest Iowa communities during the next couple weeks to talk about the Earned Income Tax Credit.

■ Tonight, a representative will be at the Southwest Iowa Latino Center, 604 Fourth St., Red Oak, from 6 to 8 p.m.

On Wednesday, a representative will be at the Council Bluffs Latino Center, 300 West Broadway, Suite 6, from 9 a.m. to

On Feb. 4, a representative. will be at the Council Bluffs

Latino Center from 5 to 7 p.m.

Legal Services Corporation of Iowa is a federally-funded nonprofit law firm that represents low-income people in civil matters. The corporation receives a grant from the United States Internal Revenue Department to provide tax help to people who have controversies with the IRS and tax preparation to people who speak English as a second language.

To see a representative from LSCI regarding taxes, come to one of the outreach sites or call (800) 432-9229.

FEB 2 6 2002

Tax preparation assistance ayaflable for low-income people

Legal Services Corp. of Iowa, through a program called the Low-Income Taxpayer Clinic, is announcing the availability of free assistance with tax return preparation.

From now through April 11, an intern will be available with the supervision of an attorney, to prepare tax returns for fre for lowincome people.

This service is available only to

those for whom English is not their primary language, the disabled, the hearing-impaired and/or the blind.

The tax preparation intern is available on Thursdays from 8:30 a.m. to 5 p.m. at the Legal Services office in Ottumwa. Service is available by appointment only. No walk-ins.

All potential clients must be lowincome and meet eligibility guidelines.

LEGAL SERVICES CORPORATION OF IOWA

SOUTHEAST IOWA REGIONAL OFFICE 112 East 3rd Street Ottumwa, Iowa 52501-2903

(641) 683-3166 or (800) 452-0007 (Both numbers Voice and TDD) ◆ FAX (641) 683-3168 = ISC

FOR IMMEDIATE RELEASE

PRESS RELEASE

For more information, contact William Pepper, Staff Attorney, Southeast Regional Office, Legal Services Corporation of Iowa, 112 East Third Street, Ottumwa, Iowa 52501. Call (641) 683-3166 or 1-800-452-0007, voice or TDD.

The federal Earned Income Credit (EIC) is a way for qualified low-income workers who file a federal tax return, and are otherwise eligible, to put some much needed cash back in their pockets by reducing the amount of tax they owe or getting a refund. If you had two or more children in your home in 2000, you may be able to claim the EIC if your earned income was under \$31,152. If you had one child in your home in 2000 and your earned income was less than \$27,413, you may also qualify. If you were not raising any children in your home in 2000 and your earned income was less than \$10,380, you, too, are probably eligible.

The Family Investment Program (FIP) does not count the EIC as income and therefore a family's FIP check is not reduced. Other programs, such as Medicaid, SSI, public housing, and food stamps provide that the EIC can be counted as resource, but may allow a limited period of time for a family to spend the EIC they receive before it is counted toward any benefit reduction.

To get the EIC, workers who raised children in 2000 should file either Form 1040 or 1040A and fill out and attach Schedule EIC. Workers with children cannot get the EIC if they file Form 1040EZ or fail to attach Schedule EIC. Married workers with children must file a joint return. Workers who did not raise children in 2000 can file any tax form and write "EIC" or the EIC dollar amount on the Earned Income Credit line on the tax form. It is not necessary for these workers to file Schedule EIC.

Remember, though, even if you only had a small amount of earned income and don't owe any taxes, you still have to file a tax return to claim the credit.

IMMIGRATION ISSUES

Indian Hills opens language center

In addition to teaching languages, center will offer diversity training

By ROBYN SINGLETON Courier stall writer

OTTUMWA - A new Regional, Training Center for English as a Second: Language just launched by Indian Hills Community College will coordinate language services for Southern Iowa.

The language center will serve area businesses, schools, health care and law culorcement agencies in the 10 counties served by Southern Prairie Area Educauon Agency.

Along with language instruction, the center also will offer diversity and sensitivity training and business etimette instruction.

The key to helping people through

their reactions is through education," said Joye Lore-Lawson, language center coordinator.

Currently, all students who complete the criminal justice program at Indian Hills are required to take a Spanish course designed to help them carry out their work safely and effectively.

Plans are in the works for diversity training at Ottuinwa Regional Health Center to begin early heat year. Language center representatives have contacted local law enforcement regarding training for its staff,

'It is a normal reaction for people to . Lore-Lawson said, feel apprehensive and sometimes even threatened by hinguistic and cultural diversity when they first encounter it."

Lore-Lawson said.

"Such feelings are natural, but for the good of the community, they need to be . The Regional Language Center, in the addressed," she said.

The center offers English language of IHCC President Lyle Hellyer. instruction, as well as customized Spanish and French instruction for native me in a key position to deliver central-English speakers who work with Spanich- or French-speaking people,

The language center is now working with Excel to provide English Language. . Learning and Spanish instruction in January. The business contracting for language services will pay for the training.

For Spanish learners, the center will offer "Command Spanish," a form of survival Spanish designed to aid various

professionals to communicate in very specific situations.

works since: September, is the brainchild

"With our county service centers, we ized services to the new and growing 1 immigrant population in Area 15," he

Because the program is ski new, organizers are unable to determine how much it will cost, said Mary Stewart, who directs special programs at Indian Hills.

"Until we get down the road, we really won't know what the costs are going to be," Stewart said.

For now, Indian Hills is using its own

resources to fund the language center. but is looking for support from federal; state and private sources.

"We are trying to maximize existing resources by shuffling, tweaking and turning," Stewart said.

Eventually, Lore-Lawson said, she hopes the language center will be able to provide instruction in any world language.

Lore-Lawson was previously a foreign language and English as a Second Language instructor on the Centerville campus. Her office is now on the Ottumwa. carnous.

Individuals may contact the Regional ESL. Center by calling (641) 683-5238 or 800-726-2585, ext. 5238.

River Hills, Legal Services help Hispanics

BŸ DOUG POTTER Courier staff writer

OTTUMWA - River Hills Community Health Clinic and Legal Services are both attempting to help Southern Iowa's Hispanic population.

"We are seeing about 18 patients a day," Dan Brachman, executive director of River Hills said. "About 15 percent of our patients are Latinos."

Brachman told Ottumwa's Diversity Network that River Hills has Hispanic interpreters, and the clinic has been running smoothly. He said most of the clieutele has been from walk-in business.

"We have a mandate to serve the uninsured and the underinsured," Brachman said. "But we will provide service to anyone,"

Brachman said that River Hills is well on the way to meeting the needs of the entire community.

"We want to be here for the community," Brachman said.

Another organization designed to help those in need was represented at the Diversity Network meeting.

"Much of the new material we have is printed in Hispanic," Bill Pepper, a lawyer from Legal Services Com. of lowa, said,

Pepper told the group to spread the word that Legal Services can help the Hispanic population with many legal prob-

"We provide information on civil matters," Pepper said. He said Legal Services of Ottumwa covers 13 area counties.

Pepper told the group he is trying to get groups of people together for various seminars and clinics.

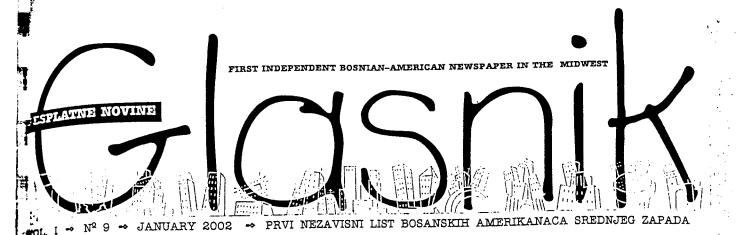
"We have a low-income taxpayer clinic that would be helpful," Pepper said.

Pepper said that Legal Services was recently awarded a grant from the IRS to establish the clinics.

Pepper said to be eligible for legal belp from Legal Services, people must meet income guidelines. Those guidelines are based on family size, income levels and

"If you are eligible and need civil legal help, we might be able to assist," Pepper told the members of the Diversity Net-





2002svijet



Popularni sarajevski blizanci "Momo i Uzeir", spreženi prije deset godina, na početku srpskog terorističkog divljanja nad Bosnom i Hercegovinom, svojim leševima podsjećaju Sarajlije da se pravdi nije nadati. Dvojica najkrvoločnijih ubica BiH, R.Karadžić i R. Mladić, žive slobodno, nekih 20-ak KM od Sarajeva. I to ne u pećinama, nego u udobnim vilama.

The carcasses of the popular Sarajevo Twin Towers, burnt by the Serbian terorrists ten years ago, are sad reminders of how little hope for justice is left.

Terorrists-in-chief, war criminals R. Karadžić and R. Mladić, are still at large: living well, less than 15 miles from downtown Sarajevo. Not in caves, but in spacious mountain villas...

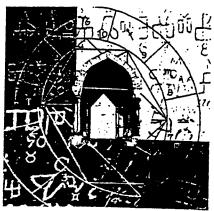
povećao. Iako je trojna ekstremistička i centrifugalna nacionalistička marketinška platforma dovela do dobranog podrivanja cjelovitosti BiH, ni danas, sedam godina nakon okončanja rata, od nje se ne odustaje. To su pokazali izbori '96, te lokalni i prlamentalni izbori 2000. godine, na kojima(uglavnom u najviše stradalom bošnjačkom korpusu) dolazi do transformacije političkog mišljenja, što dovodi do deset godina zakašnjele krhke prevage SDP-a i opcija protiv isključivo naciovjerskih stajališta(ali nažalost pretežno, ili samo na području FBiH gdje su Bošnjaci većina).. I gdje smo sada? I najveći egzekutori pomora-bh. Srbi, koji su, uz znatno manja stradanja, u vjerskonacionalnom interesu(da li samo vjerskom) pobili nekoliko stotina hiljada Bošnjaka i nešto manje bh. Hrvata. Mada to intimno osjećaju kao za njih dobar rezultat rata(osvetu i pobjedu), javno se time ne smiju hvaliti, jer bi se pojačao negativan stav prema njima od strane tzv. medjunarodne zajednice, koja im je ipak dozvolila(možda njeni neki bh. bitni subjekti i naručili)da za njene interese "odrade prljavi posao"? Iako je njihovo stradanje daleko manje i Hrvati su manji egzekutori pomora i progona Bošnjaka i brojčano veće žrtve u sukobu sa njima. Kao "Tudjman– Milošević" dogovorena "demografska masa" za naseljavanje dobrovoljno napuštenih "srpskih teritorija u Hrvatskoj", njih je danas u BiH upola manje, nego što ih je bilo 1991. godine.

Ono što je za BiH kao(jedino kao optimalno moguću) multietničku i multikonfesionalnu Državu najkatastrofalnije, iako danasnepravedno-niko o tome ne govori, najveći stradalnici ovoga rata upravo su pripadnici MULTIETNIČKE BIH NACIJE, koju više niko ne zastupa i koja zvanično u novom popisu ne bi bila ni iskazana, mada je(ne jedina) bila NAJBOLJA GARANCIJA SAMOSTALNE

GRADJANSKE DRŽAVE BIH. Za tu opciju je svoje glasove dalo 64% bh. GRADJANA na referendumu iz 1991. godine! I tako, deset godina poslije, niko. nije spreman tvrditi da se, ukoliko se ne raskrinkaju zablude i zamke vlastite ulovljenosti u nacionalni mit, neće vrlo brzo ponovo ići na popravni ispit: A svaki popravni, pa bio to i Huntingonov predstojeći "sukob civilizacija", kod nas(u našim glavama i na ovom geografskom prostoru) ne može biti ništa drugo nego ponovni bratoubilački rat, odnosno, kao što je to bivalo i uvijek do sada, nastavljanje tamo gdje se prethodno stalo; ukoliko bi se, voljom stvarnih moćnika svjetske vlade promijenile uloge, onda bi u sljedećem ratu, kao što je to bivalo i prije, sadašnje žrtve postale "pravedni osvetnici". No, ukoliko bi bar na početku sukoba civilizacija, što je izvjesno, Zapad još uvijek imao predominantnu vojnu nadmoć, onda bi se, po već oprobanim obrascima, stvar za narod(danas

satjeran u prostorno disperzirane rezervate). okončala kao i sa američkim Indijancima! Ostaje niz otvorenih pitanja: Zašto su Zapad i medjunarodna zajednica skoro četiri godine gledali doslovni genocid (više) nad Muslimanima (negoli nad) Bošnjacima i eufemizirano ga zvali "etničkim čišćenjem"? Zašto je kreatorima vanjske politike SAD, draže da se nakon rata u BiH usiljeno grade džamije i mesdžidi iz saudijskog, a ne

iz iranskog kapitala? Zašto, kada je to pogubno za
Muslimane(Bošnjake) jer više služi kao alibi za "istinitost" srpskih i hrvatskih tvrdnji o opasnosti širenja islamskog fundamentalizma u BiH(kojeg zapravo, u našim kantonima, ima mnogo manje nego agenata stranih obavještajnih službi)? Zašto je, uprkos svim medjunarodnim deklaracijama i poveljama OUN-a, ipak "medjunarodno" nagradjen zločin nad Bosnom i Hercegovinom?



"Kosmologija grada", ilustracija Kooleen Buhn–a



Stavite koji dolar u VLASTITI džep umjesto da ga date za porez!

Saznajte sve o Nagradi za zaradjeni lični dohodak(Earned Income Credit). Raspitajte se za BESPLATNU pravnu pomoć, po ovom pitanju. Pozovite:

The Low-Income Taxpayer Clinic (Klinika za poreske obveznike sa niskim primanjima.)

1 - 800 - 532 - 1275

Ovo je projekat organizacije Legal Services Corporation of Iowa.

7.35



U SRCU BALKANA

TRI BIVŠE REPUBLIKE BIVŠE JUGOSLAVENSKE FEDERACIJE, SLIKOM I RIJEČJU. EKSLUZIVNA REPORTAŽA KOJU JE ZA NAŠ LIST, NA BOSANSKOM JEZIKU, NAPISALA DIANE WEISSMAN. Uživajte u fotografijama i tekstu koji počinje na strani 4!



U ovom izdanju čitajte i o zvanično najljepšoj Bosanki šire regije grada Des Moines. Tu je i tekst o zatvaranju Proteusa. Za one željne znanja, donosimo informacije o besplatnim ljetnim kompjuterskim kursevima.

Buduénost Cellensa

a mnoge Bosance koji su imali sreću da prodju kroz program učenja engleskog jezika i traženja zaposlenja u organizaciji Proteusa, kao i one koji su se nadali da će tek biti primljeni u ovu sjajnu školu/svojevrsnu agenciju za zapošljvanje, nepovoljna vijest o promjeni kriterija za ulazak u program ih je rastužila i natjerala da se glasno upitaju: "Kako to?!" Pa. nakon kratkotrajnog istraživanja, našli smo odgovor i na to pitanje. U suštini, Proteus je-to se pokazalo nakon provodjenja unutrašnje kontrole poslovanja-od samog početka rada sa izbjeglicama radio na osnovu nedovoljno jasnih pravila iz kojih nije bilo očigledno da pravo na pomoć Proteusa imaju samo osobe sa farmerskim iskustvom iz SAD i Porto Rico-a. Tako se, eto, Proteus samo vraća onome što je trebalo da radi od samog početka: poštivanju kriterija za primanje domaćih farmera sa ovjerenom potvrdom o radu na nekoj od farmi SAD i Porto Rico-a u program prekvalifikacije. Optimisti(nadamo se da su čitaoci ovih redova upravo to) bi rekli, "Nema frke,"(No frks), "naći će se nešto drugo!"(Vidi tekst s

desne strane)

Program ESL i pomoći izbjeglicama u Hawthorn Hill Ministries

Naučite engleski uz pomoć pri nalaženju posla. I sve to još besplatno!

ome treba znanje engleskog je osoblje Hawtinastavom.

završenju zaposlenja, nakon završenog kursa, najbolje je da se obrati na Hawthorn Hill Ministires.
Ova dobrotvorna organizacija pruža besplatnu nastavu engleskog jezika za izbjeglice preseljene u Iowu.
Onaj ko je zainteresovan za ovaj program, treba pozvati broj 243–8519. Registracija traje izmedju 15 i 20 minuta, ali je jako važno da ne nazivate prije 11:45 ujutro, pošto

je osoblje Hawthorn Hill-a zauzeto nastavom.

Jedna od pogodnosti učenja jezika je i ta što izbjeglice koje žive na odredjenoj teritoriji Des Moines—a imaju obezbijedjen i besplatan prevoz. Granice ove teritorije su: 35. ulica na zapadu, Douglas/Euclid Avenija na sjeveru i East 14. ulica na istoku. Kombi Hawthorn Hill—a ne vozi na jug.

Od 1. jula, 2001. godine, nastava se odvija u St. John's Lutheran Church

koja je locirana na uglu 6. avenije i Keo, u samom centru grada. Polaznicima kursa se nudi dvočasovna nastava, dva puta sedmično. Oni koji se registruju za program, mogu izabrati kombinaciju časova ili ponedjeljkom i srijedom, ili utorkom i četvrtkom. Vrijeme nastave je od 9:40 do 11:40 ujutro. Za dodatne informacije, kontaktirajte Brandee Marckman na 243-8519 ili fax 282-6106. Za one koji vole hhesl@iowalink.com



Stavite koji dolar u VLASTITI džep umjesto da ga date za porez!

Saznajte sve o Nagradi za zaradjeni lični dohodak(Earned Income Credit). Raspitajte se za BESPLATNU pravnu pomoć, po ovom pitanju. Pozovite:

The Low-Income Taxpayer Clinic (Klinika za poreske obveznike sa niskim primanjima.)

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Low-income lowans to get Tax Help

by Matt Kelley

lowans who claim English as their second language will soon be able to get free help with their federal taxes and advice about a type of tax credit. The Legal Services Corporation of Iowa has won a 76-thousand dollar grant from the Internal Revenue Service to launch a series of Iowa clinics. Vicki Place is deputy director of the L-S-C of Iowa. (As said above) The Low-Income Taxpayer Clinics will be held across Iowa to target immigrants from afar, including Vietnamese, Bosnians, Sudanese, Hispanics, Chinese and others. Place says the Earned Income Tax Credit is an important break. The outreach programs will begin in January. Place explains some of the benefits of the Earned Income Tax Credit for Iow-income Iowans. The L-S-C of Iowa has offices in the following ten cities: Sioux City, Mason City, Waterloo, Des Moines, Dubuque, Cedar Rapids, Davenport, Council Bluffs, Iowa City and Ottumwa. For information about the upcoming clinics and specific dates and locations, call 800 532-1275.

Posted 30-Dec-00

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¿Es usted un trabajador que contribuye? Le puede ser posible reducir sus impuestos o puede obtener dinero a través del Crédito por Ingreso de Trabajo.

AYUDA GRATUITA PARA RECLAMAR EL CRÉDITO POR INGRESO DE TRABAJO

Sepa del Crédito por Ingreso de Trabajo tenga a un abogado que le ayude para hacer la solicitud.

FECHA: Miercoles 7 de Marzo

HORA: De las 6:00 de la tarde hasta

las 9:00 de la noche

LUGAR: UFCW Local 230 1010 E. Williams Ottumwa

Para información o Pedir una cita, llamar al 683-3166 en Ottumwa. Para llamades de larga distancia, llamar sin pagar 1-800-452-0007. Ambos números son Voces y TDD.

La Clínica de Contribuyentes de Bajos Ingresos (LITC) es un proyecto de la Corporación de Servicios Legales de Iowa. LITC educa y asiste a las personas para las cuales el Ingles es un segundo idioma, sobre Crédito Por Ingreso de Trabajo y otros derechos de impuestos y responsabilidades. El LITC también puede representar a los contribuyentes de bajo ingreso que tienen ciertos problemas de impuestos.



"Are you a working taxpayer? You may be able to lower your taxes or get money through the Earned Income Credit."

FREE HELP TO CLAIM THE EARNED INCOME CREDIT

Learn about the Earned Income Credit and have a lawyer help you apply for it.

DATE:

TIME:

PLACE:

For information or to ask about an appointment, call 683-3166 in Ottumwa. If that is long distance, call toll-free 1-800-452-0007. Both numbers are Voice and TDD.

The Low-Income Taxpayer Clinic (LITC) is a Legal Services Corporation of lowa project. LITC educates and assists persons for whom English is a second language about the Earned Income Credit and other tax rights and responsibilities. The LITC can also represent low-income taxpayers who have certain tax problems.

Appendix 8 Income Tax Clinic Questionnaire

INCOME TAX CLINIC QUESTIONNAIRE

-	assistance with a tax question, I am going to ask you some questions.
-	EARNED INCOME CREDIT QUESTIONS:
	1. Have you had employment income within the last three years?NoYes
-	2. Have you filed a tax return for each of the last three years?NoYes
	3. Have you been a caretaker for any children in your household for the past three years?
	No
	 Are you between ages 25-65?NoYes Have you claimed the earned income credit within the past three years?NoYes
	Yes
	Have you, a member of your household, or the other parent of your child(ren) claimed the earned income credit in any of the last three years for children living with you? NoYes Who claimed the earned income credit?
	TAX CONTROVERSIES:
	Have you or your spouse had any problems with the Internal Revenue Service, for instance:
- ==	A. Is the Internal Revenue Service seeking payment of past due taxes, repayment of tax refund, or penalties or other collection activities from either you or your spouse? No Yes Self Spouse
	B. Is the Internal Revenue Service auditing you or your spouse? No Yes Self Spouse
	C. Are you or your spouse in tax court? No Yes Self Spouse
	D. Has your or your spouse's tax refund been seized within the past year for payment of child support money or money owed to the State? No Yes Self Spouse
	 Did you file jointly? No Yes Who reported income? Self Spouse Both
	E. Are there other years that you should have filed taxes and did not? NoYes
-	What language code is reported on the intake?
	Should new intake be generated?NoYes (Managing Atty. Initials)
	What funding code should be used?